

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
 Check only If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the one box. qualifying person is a child but not your dependent:

Your first name and middle initial
TIMOTHY D
 Last name
NELSON
 Your social security number
 If joint return, spouse's first name and middle initial
TATIANA S
 Last name
NELSON
 Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.
 Apt. no.
 City, town, or post office. If you have a foreign address, also complete spaces below.
 State
 ZIP code
 Foreign country name
 Foreign province/state/country
 Foreign postal code
Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No
Standard Deduction ☐ Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here		NELSON	DAUGHTER		X
		NELSON	SON	X	
		NELSON	DAUGHTER	X	

Income

1a. Total amount from Form(s) W-2, box 1 (see instructions)	1a	107,680
b. Household employee wages not reported on Form(s) W-2	1b	
c. Tip income not reported on line 1a (see instructions)	1c	
d. Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e. Taxable dependent care benefits from Form 2441, line 26	1e	
f. Employer-provided adoption benefits from Form 8839, line 29	1f	
g. Wages from Form 8919, line 6	1g	
h. Other earned income (see instructions)	1h	
i. Nontaxable combat pay election (see instructions)	1i	
z. Add lines 1a through 1h	1z	107,680

2a. Tax-exempt interest	2a		b. Taxable interest	2b	1
3a. Qualified dividends	3a	136	b. Ordinary dividends	3b	137
4a. IRA distributions	4a		b. Taxable amount	4b	
5a. Pensions and annuities	5a		b. Taxable amount	5b	
6a. Social security benefits	6a		b. Taxable amount	6b	
c. If you elect to use the lump-sum election method, check here (see instructions)					
7. Capital gain or (loss). Attach Schedule D if required. If not required, check here	7			7	-3,000
8. Other income from Schedule 1, line 10	8			8	15,750
9. Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9			9	120,568
10. Adjustments to income from Schedule 1, line 26	10			10	585
11. Subtract line 10 from line 9. This is your adjusted gross income	11			11	119,983
12. Standard deduction or itemized deductions (from Schedule A)	12			12	25,900
13. Qualified business income deduction from Form 8895 or Form 8895-A	13			13	
14. Add lines 12 and 13	14			14	25,900
15. Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15			15	94,083

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2022)

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4872 3 ☐	16	11,918
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	11,918
	19 Child tax credit or credit for other dependents from Schedule 8812	19	4,500
	20 Amount from Schedule 3, line 8	20	1,373
	21 Add lines 19 and 20	21	5,873
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	6,045
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,170
	24 Add lines 22 and 23. This is your total tax	24	7,215
Payments	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	7,733
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	
	d Add lines 25a through 25c	25d	7,733
	26 2022 estimated tax payments and amount applied from 2021 return	26	
	27 Earned income credit (EIC)	27	
	28 Additional child tax credit from Schedule 8812	28	
	29 American opportunity credit from Form 8863, line 8	29	908
	30 Reserved for future use	30	
	31 Amount from Schedule 3, line 15	31	
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	908
	33 Add lines 25d, 26, and 32. These are your total payments	33	8,641
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,426
	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	1,426
	b Routing number		
	d Account number		
	c Type: ☒ Checking ☐ Savings		
	36 Amount of line 34 you want applied to your 2023 estimated tax	36	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe.	37	
	For details on how to pay, go to www.irs.gov/Payments or see instructions		
	38 Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No		
	Designee's name HRB TAX GROUP INC	Phone no.	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature	Date	Your occupation
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name SHENA RAY	Preparer's signature	Date 10-14-2023
	Firm's name HRB TAX GROUP INC	PTIN	Check if: ☐ Self-employed
	Firm's address 1301 MAIN ST STE 101B KANSAS CITY MO 64105	Phone no.	
		Firm's EIN	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2022)

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment
Sequence No. 01

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

TIMOTHY D AND TATIANA S NELSON

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	8,277
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	7,473
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	15,750

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	585
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
	b Recipient's SSN			
	c Date of original divorce or separation agreement (see instructions)			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
	a Jury duty pay (see instructions)	24a		
	b Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b		
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
	d Reforestation amortization and expenses	24d		
	e Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
	f Contributions to section 501(c)(18)(D) pension plans	24f		
	g Contributions by certain chaplains to section 403(b) plans	24g		
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
	j Housing deduction from Form 2555	24j		
	k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
	z Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	585

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No. 1545-0074

2022

Attachment
Sequence No. 02

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

TIMOTHY D AND TATIANA S NELSON

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 8251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	1,170
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8511	16	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2022

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy. If you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8897 or 8855.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
r	Any other taxes. List type and amount:	17r	
18	Total additional taxes. Add lines 17a through 17r.	18	
19	Reserved for future use.	19	
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	21	1,170

Schedule 2 (Form 1040) 2022

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

TIMOTHY D AND TATIANA S NELSON

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	12
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	1,361
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 8800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8326	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	1,373

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2022

#1

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022Attachment
Sequence No. 09

Name of proprietor

TATIANA S NELSON

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

OFFICES OF REAL ESTATE AGENTS & BROKERS

B Enter code from instructions

531210

C Business name, if no separate business name, leave blank.

D Employer ID no. (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2022, check here

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions

Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099?

Yes ☐ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	20,510
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	20,510
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	20,510
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	20,510

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	575	18 Office expense (see instructions).	18	250
9 Car and truck expenses (see instructions)	9	7,935	19 Pension & profit-sharing plans.	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):	20a	
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20b	
12 Depreciation	12		b Other business property	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instr.)	13		21 Repairs and maintenance	22	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	23	735
15 Insurance (other than health)	15		23 Taxes and licenses	24	
16 Interest (see instructions):	16a		24 Travel and meals:	24a	
a Mortgage (paid to banks, etc.)	16b		a Travel	24b	
b Other	17		b Deductible meals (see instructions)	25	648
17 Legal and professional services	17		25 Utilities	26	
18 Office expense (see instructions).	18	250	26 Wages (less employment credits)	27a	2,090
19 Pension & profit-sharing plans.	19		27a Other expenses (from line 48)	27b	
20 Rent or lease (see instructions):	20a		b Reserved for future use	28	12,233
a Vehicles, machinery, and equipment	20b			29	8,277
b Other business property	21				
21 Repairs and maintenance	22				
22 Supplies (not included in Part III)	23	735			
23 Taxes and licenses	24				
24 Travel and meals:	24a				
a Travel	24b				
b Deductible meals (see instructions)	25	648			
25 Utilities	26				
26 Wages (less employment credits)	27a	2,090			
27a Other expenses (from line 48)	27b				
b Reserved for future use	28	12,233			
	29	8,277			

28 Total expenses before expenses for business use of home. Add lines 8 through 27a

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home:

and (b) the part of your home used for business: Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2.

(If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on

Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates

and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2022

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 01-01-2019

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business 13,116 b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☒ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☒ No

47a Do you have evidence to support your deduction? ☐ Yes ☒ No

b If "Yes," is the evidence written? ☐ Yes ☒ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

MISCELLANEOUS	225
BUSINESS TELEPHONE	1,020
TAX RETURN 2021	845
48 Total other expenses. Enter here and on line 27a	2,090

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleD for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2022Attachment
Sequence No. 12

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

☐ Yes☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6 (58,771)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2.				7 (58,771)

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.	189,374	196,764		(7,390)
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I: long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				12
13 Capital gain distributions. See the instructions.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.				14 (139,405)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.				15 (146,795)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2022

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	(205,566)
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.			
17	Are lines 15 and 16 both gains?		
☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.			
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500).	21	(3,000)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

#1

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. **13**

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.**A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No
B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No**1a** Physical address of each property (street, city, state, ZIP code)**A**
B
C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 3		A 60		
B 1		B 365		
C		C		

Type of Property:

1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe)

Income:

		Properties:		
		A	B	C
3 Rents received	3	5,740	43,214	
4 Royalties received	4			

Expenses:

5 Advertising	5	75		
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	135		
8 Commissions	8			
9 Insurance	9		535	
10 Legal and other professional fees	10			
11 Management fees	11	918	2,069	
12 Mortgage interest paid to banks, etc. (see instructions)	12	2,476	3,894	
13 Other interest	13			
14 Repairs	14		8,558	
15 Supplies	15	750	49	
16 Taxes	16	1,224	4,697	
17 Utilities	17	1,025		
18 Depreciation expense or depletion	18	1,875	8,739	
19 Other (list)	19			
20 Total expenses. Add lines 5 through 19	20	8,478	28,541	
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-2,738	14,673	
22 Deductible rental real estate loss after limitation, if any, on Form 8562 (see instructions)	22	(2,928)	(4,272)	
23a Total of all amounts reported on line 3 for all rental properties	23a		48,954	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c		6,370	
d Total of all amounts reported on line 18 for all properties	23d		10,614	
e Total of all amounts reported on line 20 for all properties	23e		37,019	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			14,673
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			(7,200)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			7,473

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)
TATTANA S NELSON

Social security number of person
with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

6 Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation, if \$147,000 or more, skip lines 8b through 10, and go to line 11

b Unreported tips subject to social security tax from Form 4137, line 10

c Wages subject to social security tax from Form 8919, line 10

d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

10 Multiply the smaller of line 8 or line 9 by 12.4% (0.124)

11 Multiply line 6 by 2.9% (0.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4

13 Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$9,060, or (b) your net farm profits² were less than \$6,540.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$6,040. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A -- minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2022

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1 Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	119,983
2a Enter income from Puerto Rico that you excluded	2a	
b Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c Enter the amount from line 15 of your Form 4563	2c	
d Add lines 2a through 2c	2d	
3 Add lines 1 and 2d	3	119,983
4 Number of qualifying children under age 17 with the required social security no.	4	2
5 Multiply line 4 by \$2,000	5	4,000
6 Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.	6	1
7 Multiply line 6 by \$500	7	500
8 Add lines 5 and 7	8	4,500
9 Enter the amount shown below for your filing status. • Married filing jointly--\$400,000 • All other filing statuses--\$200,000	9	400,000
10 Subtract line 9 from line 8. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11 Multiply line 10 by 5% (0.05)	11	
12 Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	4,500
13 Enter the amount from the Credit Limit Worksheet A	13	10,545
14 Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	4,500

If the amount on line 12 is more than the amount on line 14, you may be able to take the additional child tax credit on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040) 2022

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.		
16a	Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.	16a	
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27. TIP: The number of children you use for this line is the same as the number of children you used for line 4.	16b	
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next, on line 16b, is the amount \$4,500 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	0

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 5. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	0
26	Enter the larger of line 20 or line 25. Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27	0
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Education Credits

(American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074

2022

Attachment
Sequence No. 50Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8863 for instructions and the latest information.

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number



CAUTION

Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,269
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	2	180,000
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3	119,983
4	Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit	4	60,017
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	5	20,000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.0000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ☐	7	2,269
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below	8	908

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1,361
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	13	
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	1,361

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8863 (2022)

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

NELSON

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution

GEORGE MASON UNIVERSITY

(1) Address, number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.

4400 UNIVERSITY DRIVE
FAIRFAX, VA 22030

(2) Did the student receive Form 1098-T from this institution for 2022?

☒ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked?

☐ Yes ☒ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.

b. Name of second educational institution (if any)

(1) Address, number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2022?

☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked?

☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years?

☐ Yes -- Stop!
☐ Go to line 31 for this student. ☒ No -- Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.

☒ Yes -- Go to line 25. ☐ No -- Stop! Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions.

☐ Yes -- Stop!
☐ Go to line 31 for this student. ☒ No -- Go to line 26.

26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance?

☐ Yes -- Stop!
☐ Go to line 31 for this student. ☒ No -- Complete lines 27 through 30 for this student.


You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000.	27	3,075
28	Subtract \$2,000 from line 27. If zero or less, enter -0-	28	1,075
29	Multiply line 28 by 25% (0.25)	29	269
30	If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,269

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Form 8867

(Rev. November 2022)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)), and
Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status.
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or
1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 22

Attachment
Sequence No. 70

Taxpayer name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

preparer's name

SHENA RAY

Taxpayer identification number

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V
for the benefit(s) claimed (check all that apply).

	☐ EIC	☒ CTC/ACTC/ODC	☒ AOTC	☐ HOH	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)					☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?					☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.					☒	☐	☐
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.					☒	☐	
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s).					☐	☒	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)					☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?					☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)					☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s).					☒	☐	
List those documents provided by the taxpayer, if any, that you relied on:							
TUITION STATEMENT							
FORM 1099-NEC							
SUMMARY OF INCOME							
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?					☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)					☒	☐	☐
a Did you complete the required recertification Form 8852?					☐	☐	☒
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?					☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 11-2022)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☒	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form 8867 (Rev. 11-2022)

Form 8829

Department of the Treasury
Internal Revenue Service**Expenses for Business Use of Your Home**
File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
Go to www.irs.gov/Form8829 for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. 176

Name(s) of proprietor(s)

TATIANA S NELSON

Your social security no.

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)		1	180
2	Total area of home		2	2892
3	Divide line 1 by line 2. Enter the result as a percentage		3	6.22%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.				
4	Multiply days used for daycare during year by hours used per day	4	hr.	
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.	
6	Divide line 4 by line 5. Enter the result as a decimal amount	6		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3		7	6.22%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions. See instructions for columns (a) and (b) before completing lines 9-22.		8	8277
9	Casualty losses (see instructions)	(a) Direct expenses	(b) Indirect expenses	
10	Deductible mortgage interest (see instructions)	9		
11	Real estate taxes (see instructions)	10		
12	Add lines 9, 10, and 11	11		
13	Multiply line 12, column (b), by line 7	12		
14	Add line 12, column (a), and line 13	13		
15	Subtract line 14 from line 8. If zero or less, enter -0-	14		
16	Excess mortgage interest (see instructions)	15		8277
17	Excess real estate taxes (see instructions)	16		
18	Insurance	17		
19	Rent	18		
20	Repairs and maintenance	19		
21	Utilities	20		
22	Other expenses (see instructions)	21		
23	Add lines 16 through 22	22		
24	Multiply line 23, column (b), by line 7	23		
25	Carryover of prior year operating expenses (see instructions)	24		
26	Add line 23, column (a), line 24, and line 25	25		
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	26		
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	27		
29	Excess casualty losses (see instructions)	28		8277
30	Depreciation of your home from line 42 below	29		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	30		
32	Add lines 29 through 31	31		
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	32		
34	Add lines 14, 27, and 33	33		
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	34		0
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35		
		36		

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2023

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8829 (2022)

Depreciation and Amortization
(Including Information on Listed Property)Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022Attachment
Sequence No. 179

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON FOR SCHEDULE E #1

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (busn. use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 9. See instructions.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 8 and 10, less line 12.	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	8,739
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B — Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C — Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	1,875
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	10,614
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2022)

Part V**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (e) of Section A, all of Section B, and Section C if applicable.**Section A — Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		Yes ☐ No ☒		24b If "Yes," is the evidence written?		Yes ☐ No ☒	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Busn./ investment use percentage	(d) Cost or other basis	(e) Basis for depr. (busn./investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							
26 Property used more than 90% in a qualified business use:							
SINGLE FAM01-01-2017	100.0%	430,000	318,800	28	SLMM	1,875	
27 Property used 50% or less in a qualified business use:							
	%				S/L-		
	%				S/L-		
	%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28 1,875
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29

Section B — Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles).....	13116					
31 Total commuting miles driven during the year.....						
32 Total other personal (noncommuting) miles driven.....						
33 Total miles driven during the year. Add lines 30 through 32.....	13116					
34 Was the vehicle available for personal use during off-duty hours?.....	Yes ☐ No ☒	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
35 Was the vehicle used primarily by a more than 5% owner or related person?.....	☐ ☒	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐
36 Is another vehicle available for personal use?.....	☐ ☒	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐

Section C — Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....	☐	☐
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....	☐	☐
39 Do you treat all use of vehicles by employees as personal use?.....	☐	☐
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....	☐	☐
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.....	☐	☐

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year.....					43
44 Total. Add amounts in column (f). See the instructions for where to report.....					44

Passive Activity Loss Limitations

OMB No. 1545-1008

2022

Department of the Treasury
Internal Revenue Service

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.Attachment
Sequence No. 858

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Identifying number

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	14,673	
b	Activities with net loss (enter the amount from Part IV, column (b))	1b	()	
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(4,272)	
d	Combine lines 1a, 1b, and 1c	1d		10,401
All Other Passive Activities				
2a	Activities with net income (enter the amount from Part V, column (a))	2a		
b	Activities with net loss (enter the amount from Part V, column (b))	2b	(2,738)	
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(190)	
d	Combine lines 2a, 2b, and 2c	2d		-2,928
3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3		7,473
If line 3 is a loss and:				
• Line 1d is a loss, go to Part II.				
• Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.				

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	
5	Enter \$150,000. If married filing separately, see instructions	5	
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 8. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9	Enter the smaller of line 4 or line 8	9	0

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	14,673
11	Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	7,200

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SEE ATTACHMENT					
Total, Enter on Part I, lines 1a, 1b, and 1c.					

For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2022)

TIMOTHY D AND TATIANA S NELSON

Keep a copy of the worksheets for your records.

22.LSBS02W1

TIMOTHY D AND TATIANA S NELSON

[illegible]

2022 WAGES AND SALARIES SUMMARY ATTACHMENT

TIMOTHY D AND TATIANA S NELSON

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
---------------	--------------	--------	-------	---------------------	------------------------------	-------	-------------	--------------------	--------------------

US DEPT OF STATE		T	106,488	7,733	6,602	VA	106,488	5,339	
JRK RESIDENTIAL GROUP		S	1,192		74	VA	1,192	35	
TOTAL			107,680	7,733	6,676		107,680	5,374	

2022 MERCHANT PAYMENTS SUMMARY ATTACHMENT

TIMOTHY D AND TATIANA S NELSON

Filer's Name	Filer's Federal ID Number	T or S	Activity	Gross Amount (Box 1a)	Card Not Present Transactions (Box 1b)	Merchant Code (Box 2)	Federal Tax Withheld (Box 4)	State	State Withholding (Box 8)
T		T	SCH E, L3	5,740				VA	
TOTAL				5,740					

2022 MISCELLANEOUS/NEC INCOME SUMMARY ATTACHMENT

TIMOTHY D. AND TATIANA S. NELSON

Payer Name	Payer's Federal ID Number	T or S	Form	Activity	Rent (Box 1)	Royalties (Box 2)	Other Income (Box 3)	NonEmp Comp (NEC Box 1)	Federal Tax Withheld (Box 4)	State Income (Box 18)	State Tax Withheld (Box 16)
CHANTILLY VENTU20-		S	NEC	SCH C				20,510			

TOTAL

20,510

2022 FEDERAL TAX WITHHOLDINGS ATTACHMENT

TIMOTHY D AND TATIANA S NELSON

W-2 US DEPT OF STATE
TOTAL TO FORM 1040/1040-SR LINE 25D

7,733
7,733

2022 Education Expense Worksheet

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

Student name NELSON
Education type UNDERGRADUATE
Type of education benefit AMERICAN OPPORTUNITY

A. Eligible Institution	B. Payments rcvd for qualified tuition & related exp	C. Scholarships or grants	D. Taxable scholarships/grants
GEORGE MASON UNIVERSITY	1,670		
Total	1,670		

Note: Amounts should be entered in Column B from Box 1 of 1098-T or total amounts paid to institutions that did not issue form 1098-T. Amounts from 1098-T box 3 should be reported in Column C. Amounts reported as taxable in column D can be used to reduce the tax free scholarship and grants and allow additional expenses to qualify for the education credits. See IRS Publication 970 for additional details.

Education Expenses

1. Payments received for qualified tuition and related expenses (total from column B above)	1.	1,670
2. Qualified books, supplies, and equipment purchased from education institutions (eligible for Lifetime and AOC)	2.	1,405
3. Qualified books, supplies, and equipment NOT purchased from education institutions (eligible for AOC only)	3.	
4. Room and board	4.	
5. Other education expenses	5.	
6. Total Education expenses (total of lines 1-5)	6.	3,075

Sources of Education Expenses Funding

7. Scholarships or Grants (total from column C above)	7.	
8. Tax free scholarships and grants (not reported on Form 1098-T)	8.	
9. Taxable scholarships and grants (not reported on Form 1098-T)	9.	
10. Loans	10.	
11. Taxpayer/spouse funds	11.	3,075
12. Dependent funds	12.	
13. Nontaxable employer tuition assistance	13.	
14. Veteran's educational assistance (GI Bill)	14.	
15. Coverdell Education Savings Account distributions reported on Form 1099-Q	15.	
16. Qualified Tuition Plan (529 Plan) distributions reported on Form 1099-Q	16.	
17. Series EE/I Savings Bond interest excluded due to education benefits (reported on Form 8815)	17.	
18. Other Sources	18.	
19. Total sources of education expense funding (total of lines 7-18)	19.	3,075

Expenses available for Education Credits

	AOC	Lifetime
20. Qualified expenses for American Opportunity Credit (total lines 1-3) or for Lifetime Learning Credit (total lines 1-2)	3,075	3,075
21. Tax free education benefits restricted to qualified expenses (total lines 7-8)		
22. Net qualified education expense for credit (line 20 less line 21)	3,075	3,075
23. Non-qualified expenses (line 6 less line 20)		
24. Total Non-restricted education benefits (total lines 13-17)		
25. Non-restricted education benefits used to pay non qual expenses (Lesser of line 23 or 24)		
26. Non-restricted tax free benefits used to pay qual expenses (Lines 13-17, less line 25)		
27. Qualified Benefits After Tax Free Education Benefits (line 22 less line 26)	3,075	3,075

This amount will be used to calculate the credit or deduction

28. Credit reported on Form 8863, line 30 or 31 28. AMERICAN OPPORTUNITY CREDIT 2,269

2022 FORM 8863 CREDIT LIMIT WORKSHEET - LINE 19

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

NONREFUNDABLE CREDIT WORKSHEET

- | | | |
|---|----|-----------------------------|
| 1. Enter the amount from Form 8863, line 18 | 1. | <u> </u> |
| 2. Enter the amount from Form 8863, line 9 | 2. | <u>1,361</u> |
| 3. Add lines 1 and 2 | 3. | <u>1,361</u> |
| 4. Enter the amount from:
Form 1040 or 1040-SR, line 18 | 4. | <u>11,918</u> |
| 5. Enter the total of your credits from:
Schedule 3 (Form 1040), lines 1 and 2,
6d and 6l | 5. | <u>12</u> |
| 6. Subtract line 5 from line 4 | 6. | <u>11,906</u> |
| 7. Enter the smaller of line 3 or line 6 here and on Form 8863, line 19 | 7. | <u>1,361</u> |

2022 EDUCATION OPTIMIZATION SUMMARY

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

Optimization has been selected for one or more students in the return. The results are listed below.

Name	Social Security Number	Expense	Type
NELSON	577-45-1828	2,269	AMERICAN OPPORTUNITY

PLEASE NOTE:

Optimization is only calculated at the 1040 Federal level.

2022 EXPLANATION ATTACHMENT

TIMOTHY D AND TATIANA S NELSON
[REDACTED]

FORM 8867, LINE 8, OTHER DOCUMENTS RELIED UPON

TAXPAYER HAS A SUMMARY OF EXPENCES AND A 1099 NEC

2022 DETAIL STATEMENTS

TIMOTHY NELSON

PAGE 1

STATEMENT #1 - PERSONAL PROPERTY TAXES (SCHEDULE A LINE 7)

2010 GMC

TOTAL CARRIED TO SCHEDULE A LINE 7

STATEMENT #2 - MISCELLANEOUS EXPENSE (SCHEDULE C #1)

ELECTRONIC LOCK FEES [SPOUSE]	225
-------------------------------------	-----

TOTAL CARRIED TO SCHEDULE C #1	225
--------------------------------------	-----

STATEMENT #3 - GROSS RECEIPTS OR SALES (SCHEDULE C #1 LINE 1)

CITY PROPERTIES
KELLER WILLIAMS

TOTAL CARRIED TO SCHEDULE C #1 LINE 1

STATEMENT #4 - ADVERTISING (SCHEDULE C #1 LINE 8)

FLYERS [SPOUSE]	75
LOCK BOX [SPOUSE]	100
WEBSITE LISTING [SPOUSE]	225
SIGNES [SPOUSE]	175

TOTAL CARRIED TO SCHEDULE C #1 LINE 8	575
---	-----

STATEMENT #5 - UTILITIES (SCHEDULE C #1 LINE 25)

INTERNET VERZION [SPOUSE]	648
---------------------------------	-----

TOTAL CARRIED TO SCHEDULE C #1 LINE 25	648
--	-----

2022 QUALIFIED DIVIDENDS and CAPITAL GAIN TAX WORKSHEET - LINE 16

TIMOTHY D AND TATIANA S NELSON

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

- Before you begin:** ✓ See the instructions for line 16 in the instructions to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	94,083
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	136
3. Are you filing Schedule D?*		
Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	3.	0
No. Enter the amt from Fm 1040 or 1040-SR, ln 7.		
4. Add lines 2 and 3	4.	136
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	93,947
6. Enter:		
\$41,675 if single or married filing separately,		
\$83,350 if married filing jointly or Qualifying surviving spouse,	6.	83,350
\$55,800 if head of household.		
7. Enter the smaller of line 1 or line 6	7.	83,350
8. Enter the smaller of line 5 or line 7	8.	83,350
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	
10. Enter the smaller of line 1 or line 4	10.	136
11. Enter the amount from line 9	11.	0
12. Subtract line 11 from line 10	12.	136
13. Enter:		
\$459,750 if single,		
\$258,600 if married filing separately,		
\$517,200 if married filing jointly or Qualifying surviving spouse,	13.	517,200
\$488,500 if head of household.		
14. Enter the smaller of line 1 or line 13	14.	94,083
15. Add lines 5 and 9	15.	93,947
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	136
17. Enter the smaller of line 12 or line 16	17.	136
18. Multiply line 17 by 15% (0.15)	18.	20
19. Add lines 9 and 17	19.	136
20. Subtract line 19 from line 10	20.	0
21. Multiply line 20 by 20% (0.20)	21.	0
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	11,898
23. Add lines 18, 21, and 22	23.	11,918
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	11,931
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	11,918

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

2022 SCHEDULE 8812 CREDIT LIMIT WORKSHEET A

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or Form 1040-NR

1 11,918

2. Add the following amounts (if applicable) from:

Schedule 3, line 1	+	12
Schedule 3, line 2	+	
Schedule 3, line 3	+	1,361
Schedule 3, line 4	+	
Schedule 3, line 6d	+	
Schedule 3, line 6e	+	
Schedule 3, line 6f	+	
Schedule 3, line 6i	+	
Form 5695, line 30	+	

Enter the total

2 1,373

3. Subtract line 2 from line 1

3 10,545

Complete Credit Limit Worksheet B only if you meet all of the following:

1. You are claiming one or more of the following credits:

- a. Mortgage interest credit, Form 8836.
- b. Adoption credit, Form 8839.
- c. Residential clean energy credit, Form 5695, Part I.
- d. District of Columbia first-time homebuyer credit, Form 8859.

2. You are not filing Form 2555.

3. Line 4 of Schedule 8812 is more than zero.

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B

4 0

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13

5 10,545

2022 AUTO EXPENSE WORKSHEET

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

VEHICLE INFORMATION

- | | |
|---|-----------------------|
| 1. Vehicle description | 1. SINGLE FAMILY HOME |
| 2. Carried to form or schedule | 2. SCHEDULE E #1 |
| 3. Date vehicle was placed in service | 3. 01-01-2017 |
| 4. Odometer beginning mileage | ending mileage |

CALCULATION OF BUSINESS USE PERCENTAGE

- | | |
|--|-------------|
| 5. Total business mileage driven during the year | 5. 13,116 |
| 6. Total commuting mileage driven during the year | 6. _____ |
| 7. Total medical mileage driven during year (to Sch A, Ln 1) | 7. _____ |
| 8. Total charitable mileage driven during the year (to Sch A, Ln 11) | 8. _____ |
| 9. Total other personal mileage driven during the year | 9. _____ |
| 10. Total mileage driven during the year | 10. 13,116 |
| 11. Business use percentage (Line 5 divided by Line 10) | 11. 100.00% |

CALCULATION OF THE STANDARD MILEAGE RATE METHOD

- | | Input | Deduction Allowed |
|--|--------------|-------------------|
| 12. Business miles driven 01/01 to 06/30 | 6,558 x .585 | 12. 3,836 |
| 13. Business miles driven 07/01 to 12/31 | 6,558 x .625 | 13. 4,099 |
| 14. Parking fees and tolls | | *14. _____ |
| 15. Total automobile expenses (Line 12 through Line 14) (carries to auto expense line of form on Line 2) | | 15. 7,935 |
| 16. Interest expense (carries to interest expense line of form on Line 2) | x Line 11 | 16. _____ |
| 17. Property tax (carries from taxes line of form on Line 2) | x Line 11 | 17. _____ |
| 18. Property tax to Schedule A, Line 5c (Line 17 input less Line 17 deduction allowed) | | 18. N/A |
| 19. Total expenses using SMR Method (Line 15 through Line 17) | | 19. 7,935 |
| Standard Mileage Rate Depreciation Allowance | | |
| 20. Total business mileage driven during the year | 13,116 x .26 | 20. 3,410 |
| 21. Prior depreciation allowance | | 21. _____ |
| 22. Accumulated depreciation allowance (Line 20 + 21) | | 22. 3,410 |

CALCULATION OF THE ACTUAL EXPENSE METHOD

- | | Input | Deduction Allowed |
|--|-----------|-------------------|
| 23. Parking fees and tolls | | *23. _____ |
| 24. Gasoline and oil | x Line 11 | 24. _____ |
| 25. Repairs | x Line 11 | 25. _____ |
| 26. Licensing fees | x Line 11 | 26. _____ |
| 27. Registration fees | x Line 11 | 27. _____ |
| 28. Insurance | x Line 11 | 28. _____ |
| 29. Other expenses | x Line 11 | 29. _____ |
| 30. Total automobile expenses (Line 23 through 29) (carries to auto expense line of form on Line 2) | | 30. _____ |
| 31. Property tax (carries to taxes line of form on Line 2) | x Line 11 | 31. _____ |
| 32. Property tax to Schedule A, Line 5c (Line 31 input less Line 31 deduction allowed) | | 32. N/A |
| 33. Interest expense (carries to interest expense line of form on Line 2) | x Line 11 | 33. _____ |
| 34. Lease payments | x Line 11 | 34. _____ |
| 35. Inclusion amount | x Line 11 | 35. _____ |
| 36. Total lease expense (Line 34 less Line 35) (carries to lease expense line of form on Line 2) | | 36. _____ |
| 37. Section 179 expense deduction | | *37. _____ |
| 38. Special depreciation allowance | | **38. _____ |
| 39. Current depreciation expense | | **39. 1,875 |
| 40. Total depreciation expense (Line 36 to Line 39) (carries to depreciation expense line of form on Line 2) | | 40. 1,875 |
| 41. Value of employer-provided vehicle | x Line 11 | 41. _____ |
| 42. Total expenses using Actual Expense Method (total of Lines 30, 31, 33, 36, 40, and 41) | | 42. 1,875 |

* Not subject to business use percentage.

** Already adjusted for business use percentage.

DEDUCTION TAKEN

Standard Mileage Rate

Actual Expenses

1,875

Note: The program automatically optimizes between the Actual and SMR methods for the first year the vehicle was placed in service. Otherwise, the program carries forward the method used the previous year. See the tax code and regulations for information on switching between the Actual and SMR methods in subsequent years.

2022 AUTO EXPENSE WORKSHEET

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

VEHICLE INFORMATION

1. Vehicle description 1. GMC 2010 ACADIA
2. Carried to form or schedule 2. SCHEDULE C #1
3. Date vehicle was placed in service 3. 01-01-2019
4. Odometer beginning mileage ending mileage

CALCULATION OF BUSINESS USE PERCENTAGE

5. Total business mileage driven during the year 5. 13,116
6. Total commuting mileage driven during the year 6. _____
7. Total medical mileage driven during year (to Sch A, Ln 1) 7. _____
8. Total charitable mileage driven during the year (to Sch A, Ln 11) 8. _____
9. Total other personal mileage driven during the year 9. _____
10. Total mileage driven during the year 10. 13,116
11. Business use percentage (Line 5 divided by Line 10) 11. 100.00%

CALCULATION OF THE STANDARD MILEAGE RATE METHOD

- | | Input | Deduction Allowed |
|--|--------------|-------------------|
| 12. Business miles driven 01/01 to 06/30 | 6,558 x .585 | 12. 3,836 |
| 13. Business miles driven 07/01 to 12/31 | 6,558 x .625 | 13. 4,099 |
| 14. Parking fees and tolls | | *14. _____ |
| 15. Total automobile expenses (Line 12 through Line 14) (carries to auto expense line of form on Line 2) | | 15. 7,935 |
| 16. Interest expense (carries to interest expense line of form on Line 2) | x Line 11 | 16. _____ |
| 17. Property tax (carries from taxes line of form on Line 2) | x Line 11 | 17. _____ |
| 18. Property tax to Schedule A, Line 5c (Line 17 input less Line 17 deduction allowed) | | 18. N/A |
| 19. Total expenses using SMR Method (Line 15 through Line 17) | | 19. 7,935 |
| Standard Mileage Rate Depreciation Allowance | | |
| 20. Total business mileage driven during the year | 13,116 x .28 | 20. 3,410 |
| 21. Prior depreciation allowance | | 21. 4,882 |
| 22. Accumulated depreciation allowance (Line 20 + 21) | | 22. 8,292 |

CALCULATION OF THE ACTUAL EXPENSE METHOD

- | | Input | Deduction Allowed |
|---|-----------|-------------------|
| 23. Parking fees and tolls | | *23. _____ |
| 24. Gasoline and oil | x Line 11 | 24. _____ |
| 25. Repairs | x Line 11 | 25. _____ |
| 26. Licensing fees | x Line 11 | 26. _____ |
| 27. Registration fees | x Line 11 | 27. _____ |
| 28. Insurance | x Line 11 | 28. _____ |
| 29. Other expenses | x Line 11 | 29. _____ |
| 30. Total automobile expenses (Line 23 through 29) (carries to auto expense line of form on Line 2) | | 30. _____ |
| 31. Property tax (carries to taxes line of form on Line 2) | x Line 11 | 31. _____ |
| 32. Property tax to Schedule A, Line 5c (Line 31 input less Line 31 deduction allowed) | | 32. N/A |
| 33. Interest expense (carries to interest expense line of form on Line 2) | x Line 11 | 33. _____ |
| 34. Lease payments | x Line 11 | 34. _____ |
| 35. Inclusion amount | x Line 11 | 35. _____ |
| 36. Total lease expense (Line 34 less Line 35) (carries to lease expense line of form on Line 2) | | 36. _____ |
| 37. Section 179 expense deduction | | *37. _____ |
| 38. Special depreciation allowance | | **38. _____ |
| 39. Current depreciation expense | | **39. 892 |
| 40. Total depreciation expense (Line 36 to Line 38) (carries to depreciation expense line of form on Line 2) | | 40. 892 |
| 41. Value of employer-provided vehicle | x Line 11 | 41. _____ |
| 42. Total expenses using Actual Expense Method (total of Lines 30, 31, 33, 36, 40, and 41) | | 42. 892 |

* Not subject to business use percentage.

** Already adjusted for business use percentage.

DEDUCTION TAKEN

Standard Mileage Rate

7,935

Actual Expenses

Note: The program automatically optimizes between the Actual and SMR methods for the first year the vehicle was placed in service. Otherwise, the program carries forward the method used the previous year. See the tax code and regulations for information on switching between the Actual and SMR methods in subsequent years.

2022 DEPRECIATION AND MILEAGE RECORDS

TIMOTHY D AND TATIANA S NELSON

SCHEDULE E #001

Keep for Your Records

	Vehicle: SINGLE FAMILY HOME				Vehicle:			
	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment
1. 2021	10.0		1159					
2. 2020	30.0		3477					
3. 2019	30.0		3477					
4.								
5.								
A. Total			8113					
B. Total miles in prior years for months of business use								
C. Total business miles included in Line B miles								
D. Months of business use this year		12						
E. Total miles in this year for months of business use		13116						
F. Total business miles included in Line E miles		6558						
G. Line F / Line E x Line D / 12 months owned in year		0.5000						

	Vehicle:				Vehicle:			
	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment
1.								
2.								
3.								
4.								
5.								
A. Total								
B. Total miles in prior years for months of business use								
C. Total business miles included in Line B miles								
D. Months of business use this year								
E. Total miles in this year for months of business use								
F. Total business miles included in Line E miles								
G. Line F / Line E x Line D / months owned in year								

2022 DEPRECIATION AND MILEAGE RECORDS

TIMOTHY D AND TATIANA S NELSON

SCHEDULE C #001

Keep for Your Records

	Vehicle: GMC 2010 ACADIA				Vehicle:			
	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment
1. 2021	91.1	8914	835					
2. 2020	28.5	3217						
3. 2019	72.1	6520						
4.								
5.								
A. Total		18651	835					
B. Total miles in prior years for months of business use		30041						
C. Total business miles included in Line B miles		18651						
D. Months of business use this year		12						
E. Total miles in this year for months of business use		13116						
F. Total business miles included in Line E miles		6558						
G. Line F / Line E x Line D / 12 months owned in year		0.5000						

	Vehicle:				Vehicle:			
	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment
1.								
2.								
3.								
4.								
5.								
A. Total								
B. Total miles in prior years for months of business use								
C. Total business miles included in Line B miles								
D. Months of business use this year								
E. Total miles in this year for months of business use								
F. Total business miles included in Line E miles								
G. Line F / Line E x Line D / months owned in year								

2022 SCHEDULE D TAX WORKSHEETS

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

CAPITAL LOSS CARRYOVER WORKSHEET - LINES 6 and 14

Use this worksheet to figure your capital loss carryovers from 2021 to 2022 if your 2021 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2021 Schedule D, line 16, or (b) the amount on your 2021 Form 1040, line 15 (or your 2021 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from your 2021 Form 1040, line 15, or your Form 1040NR, line 15. If a loss, enclose the amount in parentheses 1. 113,354
2. Enter the loss from your 2021 Schedule D, line 21, as a positive amount 2. 3,000
3. Combine lines 1 and 2. If zero or less, enter -0- 3. 116,354
4. Enter the smaller of line 2 or line 3 4. 3,000
If line 7 of your 2021 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.
5. Enter the loss from your 2021 Schedule D, line 7, as a positive amount 5. 61,771
6. Enter any gain from your 2021 Schedule D, line 15. If a loss, enter -0- 6. _____
7. Add lines 4 and 6 7. 3,000
8. Short-term capital loss carryover for 2021. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 8 8. 58,771
If line 15 of your 2021 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.
9. Enter the loss from your 2021 Schedule D, line 15, as a positive amount 9. 139,405
10. Enter any gain from your 2021 Schedule D, line 7. If a loss, enter -0- 10. _____
11. Subtract line 5 from line 4. If zero or less, enter -0- 11. 0
12. Add lines 10 and 11 12. _____
13. Long-term capital loss carryover for 2021. Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14 13. 139,405

AMT CAPITAL LOSS CARRYOVER WORKSHEET - LINES 6 and 14

Use this worksheet to figure your capital loss carryovers from 2021 to 2022 if your 2021 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2021 Schedule D, line 16, or (b) the amount on your 2021 Form 1040, line 15 (or your 2021 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from your 2021 Form 1040, line 15, or your Form 1040NR, line 15. If a loss, enclose the amount in parentheses 1. 113,354
2. Enter the loss from your 2021 Schedule D, line 21, as a positive amount 2. 3,000
3. Combine lines 1 and 2. If zero or less, enter -0- 3. 116,354
4. Enter the smaller of line 2 or line 3 4. 3,000
If line 7 of your 2021 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.
5. Enter the loss from your 2021 Schedule D, line 7, as a positive amount 5. 61,771
6. Enter any gain from your 2021 Schedule D, line 15. If a loss, enter -0- 6. 0
7. Add lines 4 and 6 7. 3,000
8. Short-term capital loss carryover for 2022. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 8 8. 58,771
If line 15 of your 2021 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.
9. Enter the loss from your 2021 Schedule D, line 15, as a positive amount 9. 139,405
10. Enter any gain from your 2021 Schedule D, line 7. If a loss, enter -0- 10. 0
11. Subtract line 5 from line 4. If zero or less, enter -0- 11. 0
12. Add lines 10 and 11 12. 0
13. Long-term capital loss carryover for 2022. Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14 13. 139,405

2022 SCHEDULE D TAX WORKSHEETS

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

CAPITAL LOSS CARRYOVER WORKSHEET*

Use this worksheet to figure your capital loss carryovers from 2022 to 2023 if your 2022 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2022 Schedule D, line 18, or (b) the amount on your 2022 Form 1040 or 1040-SR, line 15 (or your 2022 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amt from your 2022 Form 1040 or 1040-SR, line 15. If a loss, enclose the amt in parentheses	1.	<u>94,083</u>
2. Enter the loss from your 2022 Schedule D, line 21, as a positive amount	2.	<u>3,000</u>
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	<u>97,083</u>
4. Enter the smaller of line 2 or line 3	4.	<u>3,000</u>
If line 7 of your 2021 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5. Enter the loss from your 2022 Schedule D, line 7, as a positive amount	5.	<u>58,771</u>
6. Enter any gain from your 2022 Schedule D, line 15. If a loss, enter -0-	6.	<u>0</u>
7. Add lines 4 and 6	7.	<u>3,000</u>
8. Short-term capital loss carryover for 2023. Subtract line 7 from line 5. If zero or less, enter -0-	8.	<u>55,771</u>
If line 15 of your 2021 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from your 2022 Schedule D, line 15, as a positive amount	9.	<u>146,795</u>
10. Enter any gain from your 2022 Schedule D, line 7. If a loss, enter -0-	10.	<u>0</u>
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	<u>0</u>
12. Add lines 10 and 11	12.	<u>0</u>
13. Long-term capital loss carryover for 2023. Subtract line 12 from line 9. If zero or less, enter -0-	13.	<u>146,795</u>

SCHEDULE D AMT
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleD for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

FOR AMT PURPOSES ONLY

2022Attachment
Sequence No. 12

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

☐ Yes☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6 (58,771)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2.				7 (58,771)

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.	189,374	196,764		(7,390)
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				12
13 Capital gain distributions. See the instructions.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.				14 (139,405)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2.				15 (146,795)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2022

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	(205,566)
	• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22.		
17	Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4852? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	(3,000)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

2022 FEDERAL DEPRECIATION SCHEDULE

TIMOTHY D AND TATIANA S NELSON

DESCRIPTION	DATE	METHOD	COST	PRIOR 179	CURRENT 179	PR SPEC ALLOW	CURR SPEC ALLOW	BASIS	PRIOR DEPR	CURRENT DEPR	ACCUM DEPR	ADJ BASIS
SCHEDULE C #001												
-GMC 2010 ACADI	01-01-19	200DBY-5	11000	0	0	7934	0	3066	839	892	1727	1339
1 ASSETS												
		SUBTOTAL:	11000	0	0	7934	0	3066	839	892	1727	1339
		LESS SMR VEHICLES:	11000	0	0	7934	0	3066	839	892	1727	1339
		TOTALS:	0	0	0	0	0	0	0	0	0	0
SCHEDULE E #001												
SINGLE FAMILY H	01-01-17	S/L-27.5	430000	0	0	0	0	318300	30815	1875	32690	286110
1 ASSETS												
		TOTALS:	430000	0	0	0	0	318300	30815	1875	32690	286110
SCHEDULE E #002												
APARTMENT	01-01-05	S/L-30	291200	0	0	0	0	262200	159303	8739	168042	94158
1 ASSETS												
		TOTALS:	291200	0	0	0	0	262200	159303	8739	168042	94158
3 ASSETS												
		GRAND TOTALS:	721200	0	0	0	0	581000	190118	10614	200732	380268

2022 FEDERAL AMT DEPRECIATION SCHEDULE

TIMOTHY D AND TATIANA S NELSON

DESCRIPTION	DATE	METHOD	COST	PRIOR 179	CURRENT 179	FR SPEC ALLOW	CURR SPEC ALLOW	BASIS	PRIOR DEPR	CURRENT DEPR	ACCUM DEPR	ADJ BASIS
SCHEDULE C #001												
-GMC 2010 ACADY	01-01-19	200DBY-5	11000	0	0	7934	0	3066	835	892	1727	1339
1 ASSETS		SUBTOTAL:	11000	0	0	7934	0	3066	835	892	1727	1339
		LESS SMR VEHICLES:	11000	0	0	7934	0	3066	835	892	1727	1339
		TOTALS:	0	0	0	0	0	0	0	0	0	0
SCHEDULE E #001												
SINGLE FAMILY H	01-01-17	S/L-27.5	430000	0	0	0	0	31800	30815	1875	32690	286110
1 ASSETS		TOTALS:	430000	0	0	0	0	31800	30815	1875	32690	286110
SCHEDULE E #002												
APARTMENT	01-01-05	S/L-30	291200	0	0	0	0	262200	159303	8739	168042	94158
1 ASSETS		TOTALS:	291200	0	0	0	0	262200	159303	8739	168042	94158
3 ASSETS		GRAND TOTALS:	721200	0	0	0	0	581000	190118	10614	200732	380268

2022 FORM 8867 DUE DILIGENCE

TIMOTHY D AND TATIANA S NELSON
[REDACTED]

Keep for Your Records

CLIENT HAS A SUMMARY OF EXPENCES AND A 1099 NEC

DATE INFORMATION WAS OBTAINED: 10-14-2023

INFORMATION WAS OBTAINED FROM: TIMOTHY D NELSON

Taxpayer Signature

Date

TIMOTHY D NELSON

Spouse Signature

Date

2023 CARRYFORWARD INFORMATION

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

Itemized Returns Only - 2022 state and local tax refund (this amount may not be taxable in 2023)	
Charitable contributions carryover to 2023	
Estimated short-term capital loss carryover	55,771
Estimated long-term capital loss carryover	146,795
2022 tax liability (for 2023 Form 2210 purposes)	6,307
Form 8839: 2021 carryover of unqualified expenses	
Refund amount applied to 2023	
Disallowed investment interest in 2022	
Additional state taxes paid	
Form 8396: Mortgage interest credit from 2020	
Mortgage interest credit from 2021	
Mortgage interest credit from 2022	
Form 8801: Minimum tax credit carryforward	
Potential 2023 IRA contribution from 2022 tax refund	

NOL carryforward:

Regular Tax

from 2002	from 2012
from 2003	from 2013
from 2004	from 2014
from 2005	from 2015
from 2006	from 2016
from 2007	from 2017
from 2008	from 2018
from 2009	from 2019
from 2010	from 2020
from 2011	from 2021
Gross NOL generated in 2022	
To be absorbed in carryback period	
Net carryforward from 2022	
Total carryforward to 2023	

AMT Tax

from 2002	from 2012
from 2003	from 2013
from 2004	from 2014
from 2005	from 2015
from 2006	from 2016
from 2007	from 2017
from 2008	from 2018
from 2009	from 2019
from 2010	from 2020
from 2011	from 2021
Gross AMT NOL generated in 2022	
To be absorbed in carryback period	
Net carryforward from 2022	
Total carryforward to 2023	

- The amounts carried to next year from Schedule(s) E, pages 1 and/or 2, are found on Form 8582, Worksheet 6. Carryover AMT amounts are found on the AMT Form 8582, Worksheet 6.
- Foreign Tax Credit carryforward to 2023
- General Business Credit carryforward to 2023
- First-Time Homebuyer Credit Repayment carryforward to 2023
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Amounts from Form 6251, lines 16 through 18, lines 27 and 28 are automatically carried forward to 2023.

22 VA STATE TAX REFUND
VA 2022 TAX FOR 2023 UNDERPAYMENT PENALTY FORM...

128
5,246